

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Detail allocation of
EMPLOYEE RELATI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	1,233	5.553	\$13,091		\$13,091	\$599	\$13,690
CONVENTION/ENTER	87	0.391	924		924	42	966
CITY COUNCIL	80	0.360	849		849	39	888
F&A TAX & REVENUE	39	0.175	414		414	19	433
INSURANCE MGMT	4	0.018	42		42	2	44
CABLE TV (208)	9	0.040	96		96	4	100
PLANNING & DEV	226	1.017	2,399		2,399	110	2,509
P/D.SIGN ADM 210	31	0.139	329		329	15	344
P/D.BLDG INS 214	264	1.189	2,803		2,803	128	2,931
CITY SECRETARY	14	0.063	149		149	7	156
HEALTH BENEF-888	36	0.162	382		382	17	399
HR, WORKERS' COM	39	0.175	414		414	19	433
LEGAL, PROPERTY	30	0.135	319		319	15	334
Subtotal	22,203	100.000	235,729		235,729	10,569	246,298
	-----	-----	-----	-----	-----	-----	-----
Total	22,203	100.000	\$235,729		\$235,729	\$10,569	\$246,298
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of EE's and FTE's (Depts.20 & 36)

Source: Human Resources Dept., and F & A FTE Report

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Departmental Cost
Allocation Summary

	Total	CONTRACT COMPLI	EMPLOYEE RELATI
GEN CITYWIDE SVC	\$75,992	\$75,992	
F&A ADMIN	3,959	3,619	340
F&A ADMIN SVCS	1,455		1,455
F&A PURCHASING S	626		626
INFORMATION TECH	1,646		1,646
F&A FINANCIAL SE	393		393
AFFIRMATIVE ACT	287		287
MAYOR-EXECUTIVE	866		866
HUMAN RESOURCES	555		555
CONTROLLER	877		877
LEGAL	2,076		2,076
HEALTH ADMIN	1,310		1,310
PLANNING ADMIN	522		522
PW & ENG. ADMIN	1,186,047	1,185,992	55
BUILDING SVCS	3,076		3,076
HEC 9-1-1 (218)	3,408		3,408
MUN COURTS-ADMIN	4,141		4,141
MUN COURTS-JUSTI	911		911
POLICE	95,665	18,945	76,720
FIRE	95,179	49,258	45,921
PW & ENG. OTHER	6,418		6,418
PW FLEET MGT/118	1,155		1,155
HOUSTON TRANSTAR	144		144
PW DRAIN MGT/227	4,452		4,452
PW PUB UTIL./701	25,248		25,248
PW ECRE. ADMIN	156		156
PW ECRE. DESIGN	2,665		2,665
PW ECRE. REAL ES	322		322
PW ECRE. PLANNIN	221		221
SOLID WASTE MGMT	9,507	3,789	5,718
AVIATION	254,883	242,503	12,380
HOUSING/COM. DEV	555		555
HOUSING ADMIN	622		622
LIBRARY	21,552	15,157	6,395
PARKS & RECREAT	56,905	45,470	11,435

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Departmental Cost
Allocation Summary

	Total	CONTRACT COMPLI	EMPLOYEE RELATI
HEALTH/HUMAN SVS	\$36,425	\$22,735	\$13,690
CONVENTION/ENTER	61,591	60,625	966
CITY COUNCIL	888		888
F&A TAX & REVENUE	433		433
INSURANCE MGMT	44		44
CABLE TV (208)	100		100
PLANNING & DEV	2,509		2,509
P/D.SIGN ADM 210	344		344
P/D.BLDG INS 214	2,931		2,931
CITY SECRETARY	156		156
HEALTH BENEF-888	399		399
HR, WORKERS' COM	433		433
LEGAL, PROPERTY	334		334
Direct Billed			
Total	\$1,970,383	\$1,724,085	\$246,298
	=====	=====	=====

CITY OF HOUSTON

MAYOR'S OFFICE - EXECUTIVE

NATURE AND EXTENT OF SERVICES

There are two divisions in the Mayor's Office: Executive and Affirmative Action. The latter is presented on Schedule 9.

The Executive Division provides support to the Mayor in fulfilling his charted duties as Chief Executive of the City. The staff responds to telephone calls and correspondence from the citizens; provides information and assistance on City service delivery; participates in legislative issues that affect City government at the state and federal levels; represents City interests in economic and trade development; assists the Mayor in appointments to boards and commissions; and administers community programs (i.e., Anti-drug education and Anti-gang activities). The number of employees and FTE's (Depts. 20 & 36) is the basis for allocating the costs associated with managing City departments, coordinating service delivery, budget preparation and reviewing and maintaining operational control of the City.

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$1,858,292			\$1,858,292
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	243,073		243,073	
EQUIPMENT DEPRECIATION	23,397		23,397	
GENERAL CITYWIDE SERVICES	97,064	6,513	103,577	
F&A ADMINISTRATIVE SERVICES	22,248	2,973	25,221	
F&A PURCHASING SERVICES	8,835	1,874	10,709	
INFORMATION TECHNOLOGY	295,243	46,300	341,543	
F&A FINANCIAL SERVICES	10,132	880	11,012	
AFFIRMATIVE ACTION	828	38	866	
MAYOR'S OFFICE - EXECUTIVE		8,990	8,990	
HUMAN RESOURCES		20,320	20,320	
CONTROLLER'S OFFICE		86,334	86,334	
LEGAL DEPT.		398,937	398,937	
BUILDING SERVICES		1,225,790	1,225,790	
CONVENTION/ENTERTAIN. RENTAL		122,686	122,686	
POLICE. RECORDS		145,457	145,457	
Total allocated additions:	700,820	2,067,092	2,767,912	2,767,912
Total to be allocated:	\$2,559,112	\$2,067,092		\$4,626,204
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Schedule of costs to be
allocated by function

	Total General & admn	CITY ADMINISTRA
Wages & benefits -----		
SALARIES & WAGES	\$1,243,990	\$1,243,990
FRINGE BENEFITS	309,744	309,744
Other expense and cost -----		
SUPPLIES	32,928	32,928
OTHER CHARGES	271,630	271,630
CAPITAL OUTLAY		
Departmental		
Expenditures	1,858,292	1,858,292
Functional cost	1,858,292	1,858,292
Additions: 1st		
Others	700,820	700,820
Reallocate admin	(700,820)	700,820
Allocable costs	2,559,112	2,559,112
1st Allocation	2,559,112	2,559,112
-----		-----
Additions: 2nd		
Others	2,067,092	2,067,092
Reallocate admin	(2,067,092)	2,067,092
Allocable costs	2,067,092	2,067,092
2nd Allocation	2,067,092	2,067,092
-----		-----

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Schedule of costs to be
allocated by function

	Total General & admin	CITY ADMINISTRA
Total allocated	\$4,626,204	\$4,626,204
	=====	=====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Detail allocation of
CITY ADMINISTRA

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	32	0.144	\$3,688		\$3,688		\$3,688
F&A ADMIN SVCS	137	0.617	15,791		15,791		15,791
F&A PURCHASING S	59	0.265	6,800		6,800		6,800
INFORMATION TECH	155	0.698	17,865		17,865		17,865
F&A FINANCIAL SE	37	0.166	4,265		4,265		4,265
AFFIRMATIVE ACT	27	0.121	3,112		3,112		3,112
MAYOR-EXECUTIVE	78	0.351	8,990		8,990		8,990
HUMAN RESOURCES	50	0.225	5,763		5,763	4,768	10,531
CONTROLLER	79	0.355	9,106		9,106	7,533	16,639
LEGAL	187	0.842	21,554		21,554	17,831	39,385
HEALTH ADMIN	118	0.531	13,601		13,601	11,252	24,853
PLANNING ADMIN	47	0.211	5,417		5,417	4,482	9,899
PW & ENG. ADMIN	5	0.022	576		576	477	1,053
BUILDING SVCS	277	1.247	31,927		31,927	26,413	58,340
HEC 9-1-1 (218)	307	1.382	35,385		35,385	29,274	64,659
MUN COURTS-ADMIN	373	1.679	42,992		42,992	35,567	78,559
MUN COURTS-JUSTI	82	0.369	9,451		9,451	7,819	17,270
POLICE	6,910	31.121	796,445		796,445	658,899	1,455,344
FIRE	4,136	18.628	476,714		476,714	394,386	871,100
PW & ENG. OTHER	578	2.603	66,620		66,620	55,115	121,735
PW FLEET MGT/118	104	0.468	11,987		11,987	9,917	21,904
HOUSTON TRANSTAR	13	0.058	1,498		1,498	1,240	2,738
PW DRAIN MGT/227	401	1.806	46,219		46,219	38,237	84,456
PW PUB UTIL./701	2,274	10.241	262,101	(107,535)	154,566	216,836	371,402
PW ECRE. ADMIN	14	0.063	1,614		1,614	1,335	2,949
PW ECRE. DESIGN	240	1.080	27,662		27,662	22,885	50,547
PW ECRE. REAL ES	29	0.130	3,343		3,343	2,765	6,108
PW ECRE. PLANNIN	20	0.110	2,302		2,302	1,905	4,207
SOLID WASTE MGMT	515	2.319	59,359		59,359	49,107	108,466
AVIATION	1,115	5.021	128,515		128,515	106,320	234,835
HOUSING/COM. DEV	50	0.225	5,763		5,763	4,768	10,531
HOUSING ADMIN	56	0.252	6,455		6,455	5,340	11,795
LIBRARY	576	2.594	66,390		66,390	54,924	121,314
PARKS & RECREAT	1,030	4.639	118,718		118,718	98,215	216,933

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Detail allocation of
CITY ADMINISTRA

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	1,233	5.553	\$142,115		\$142,115	\$117,572	\$259,687
CONVENTION/ENTER	87	0.391	10,028		10,028	8,296	18,324
CITY COUNCIL	80	0.360	9,221		9,221	7,628	16,849
F&A TAX & REVEVE	39	0.175	4,495		4,495	3,719	8,214
INSURANCE MGMT	4	0.018	461		461	381	842
CABLE TV (208)	9	0.040	1,037		1,037	858	1,895
PLANNING & DEV	226	1.017	26,049		26,049	21,550	47,599
P/D.SIGN ADM 210	31	0.139	3,573		3,573	2,956	6,529
P/D.BLDG INS 214	264	1.189	30,429		30,429	25,174	55,603
CITY SECRETARY	14	0.063	1,614		1,614	1,335	2,949
HEALTH BENEF-888	36	0.162	4,149		4,149	3,433	7,582
HR, WORKERS' COM	39	0.175	4,495		4,495	3,719	8,214
LEGAL, PROPERTY	30	0.135	3,458		3,458	2,861	6,319
Subtotal	22,203	100.000	2,559,112	(107,535)	2,451,577	2,067,092	4,518,669
	-----	-----	-----	-----	-----	-----	-----
Direct Billed				107,535	107,535		107,535
Total	22,203	100.000	\$2,559,112		\$2,559,112	\$2,067,092	\$4,626,204
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of EE's and FTE's (Depts.20 & 36)

Source: Human Resources Dept., and F & A FTE Report

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Departmental Cost
Allocation Summary

	Total	CITY ADMINISTRA
F&A ADMIN	\$3,688	\$3,688
F&A ADMIN SVCS	15,791	15,791
F&A PURCHASING S	6,800	6,800
INFORMATION TECH	17,865	17,865
F&A FINANCIAL SE	4,265	4,265
AFFIRMATIVE ACT	3,112	3,112
MAYOR-EXECUTIVE	8,990	8,990
HUMAN RESOURCES	10,531	10,531
CONTROLLER	16,639	16,639
LEGAL	39,385	39,385
HEALTH ADMIN	24,853	24,853
PLANNING ADMIN	9,899	9,899
PW & ENG. ADMIN	1,053	1,053
BUILDING SVCS	58,340	58,340
HEC 9-1-1 (218)	64,659	64,659
MUN COURTS-ADMIN	78,559	78,559
MUN COURTS-JUSTI	17,270	17,270
POLICE	1,455,344	1,455,344
FIRE	871,100	871,100
PW & ENG. OTHER	121,735	121,735
PW FLEET MGT/118	21,904	21,904
HOUSTON TRANSTAR	2,738	2,738
PW DRAIN MGT/227	84,456	84,456
PW PUB UTIL./701	371,402	371,402
PW ECRE. ADMIN	2,949	2,949
PW ECRE. DESIGN	50,547	50,547
PW ECRE. REAL ES	6,108	6,108
PW ECRE. PLANNIN	4,207	4,207
SOLID WASTE MGMT	108,466	108,466
AVIATION	234,835	234,835
HOUSING/COM. DEV	10,531	10,531
HOUSING ADMIN	11,795	11,795
LIBRARY	121,314	121,314
PARKS & RECREAT	216,933	216,933
HEALTH/HUMAN SVS	259,687	259,687

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Departmental Cost
Allocation Summary

	Total	CITY ADMINISTRA
CONVENTION/ENTER	\$18,324	\$18,324
CITY COUNCIL	16,849	16,849
F&A TAX & REVENE	8,214	8,214
INSURANCE MGMT	842	842
CABLE TV (208)	1,895	1,895
PLANNING & DEV	47,599	47,599
P/D.SIGN ADM 210	6,529	6,529
P/D.BLDG INS 214	55,603	55,603
CITY SECRETARY	2,949	2,949
HEALTH BENEF-888	7,582	7,582
HR, WORKERS' COM	8,214	8,214
LEGAL, PROPERTY	6,319	6,319
 Direct Billed	 107,535	 107,535
 Total	 \$4,626,204	 \$4,626,204
	=====	=====

FY2005 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

HUMAN RESOURCES DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Human Resources Department provides citywide personnel services and support, including recruitment/selections, health benefits, workers' compensation, safety, wage and salary administration, employee relations and assistance, training and records administration. The costs are allocated as follows:

- * Selection - The number of selections is the basis for allocating costs associated with the recruiting and selecting employees for positions.

- * Personnel Services - The number of employees is the basis for allocating costs associated with the overall policy direction on human resource management issues, personnel classification issues, wage and salary administration, records administration, and employee relations.

- * Testing for Classified Employees - The number of classified employees is the basis for allocating costs associated with designing and administering tests for selection and promotion of classified positions.

- * Training - The number of employees trained is the basis for allocating costs associated with designing and conducting training sessions.

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$2,580,652			\$2,580,652
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	51,043		51,043	
GENERAL CITYWIDE SERVICES	79,329	5,407	84,736	
F&A ADMINISTRATIVE SERVICES	40,194	5,454	45,648	
F&A PURCHASING SERVICES	18,364	3,896	22,260	
INFORMATION TECHNOLOGY	240,833	33,052	273,885	
F&A FINANCIAL SERVICES	28,401	2,468	30,869	
AFFIRMATIVE ACTION	531	24	555	
MAYOR'S OFFICE - EXECUTIVE	5,763	4,768	10,531	
HUMAN RESOURCES		19,817	19,817	
CONTROLLER'S OFFICE		80,736	80,736	
LEGAL DEPT.		126,589	126,589	
BUILDING SERVICES		14,541	14,541	
CONVENTION/ENTERTAIN. RENTAL		6,744	6,744	
Total allocated additions:	464,458	303,496	767,954	767,954
Total to be allocated:	\$3,045,110	\$303,496		\$3,348,606
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Schedule of costs to be
allocated by function

	Total	General & admin	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
Wages & benefits						

SALARIES & WAGES	\$1,833,908	\$302,224	\$655,374	\$558,617	\$182,293	\$135,400
FRINGE BENEFITS	477,947	71,360	197,333	142,619	33,093	33,542
Other expense and cost						

SUPPLIES	49,584	20,059	5,799	18,334	1,300	4,092
OTHER CHARGES	219,213	90,625	16,052	102,356	5,464	4,716
CAPITAL OUTLAY						
Departmental						
Expenditures	2,580,652	484,268	874,558	821,926	222,150	177,750
Functional cost	2,580,652	484,268	874,558	821,926	222,150	177,750
Additions: 1st						
Others	464,458	464,458				
Reallocate admin		(948,726)	395,784	371,966	100,535	80,441
Allocable costs	3,045,110		1,270,342	1,193,892	322,685	258,191
1st Allocation	3,045,110		1,270,342	1,193,892	322,685	258,191
-----			-----	-----	-----	-----
Additions: 2nd						
Others	303,496	303,496				
Reallocate admin		(303,496)	126,611	118,991	32,161	25,733
Allocable costs	303,496		126,611	118,991	32,161	25,733
2nd Allocation	303,496		126,611	118,991	32,161	25,733
-----			-----	-----	-----	-----

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Schedule of costs to be
allocated by function

	Total	General & admin	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
Total allocated	\$3,348,606 =====		\$1,396,953 =====	\$1,312,883 =====	\$354,846 =====	\$283,924 =====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
SELECTION

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	41	1.088	\$13,830		\$13,830		\$13,830
INFORMATION TECH	6	0.159	2,024		2,024		2,024
AFFIRMATIVE ACT	4	0.106	1,349		1,349		1,349
MAYOR-EXECUTIVE	34	0.902	11,469		11,469		11,469
HUMAN RESOURCES	27	0.716	9,108		9,108		9,108
CONTROLLER	22	0.584	7,421		7,421	762	8,183
LEGAL	25	0.663	8,433		8,433	866	9,299
PW & ENG. ADMIN	784	20.830	264,457		264,457	27,165	291,622
BUILDING SVCS	61	1.619	20,576		20,576	2,114	22,690
HEC 9-1-1 (218)	55	1.460	18,553		18,553	1,906	20,459
MUN COURTS-ADMIN	66	1.752	22,263		22,263	2,287	24,550
MUN COURTS-JUSTI	8	0.212	2,699		2,699	277	2,976
POLICE	352	9.346	118,736		118,736	12,197	130,933
FIRE	790	20.977	266,482		266,482	27,373	293,855
SOLID WASTE MGMT	163	4.328	54,983		54,983	5,648	60,631
AVIATION	300	7.966	101,196		101,196	10,395	111,591
HOUSING/COM. DEV	9	0.238	3,036		3,036	312	3,348
LIBRARY	75	1.991	25,299		25,299	2,599	27,898
PARKS & RECREAT	472	12.533	159,214		159,214	16,355	175,569
HEALTH/HUMAN SVS	348	9.240	117,387		117,387	12,058	129,445
CONVENTION/ENTER	21	0.557	7,084		7,084	728	7,812
CITY COUNCIL	32	0.849	10,794		10,794	1,109	11,903
PLANNING & DEV	70	1.858	23,612		23,612	2,425	26,037
CITY SECRETARY	1	0.026	337		337	35	372
Subtotal	3,766	100.000	1,270,342		1,270,342	126,611	1,396,953
	-----	-----	-----	-----	-----	-----	-----
Total	3,766	100.000	\$1,270,342		\$1,270,342	\$126,611	\$1,396,953
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Selections

Source: Human Resources Department

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	32	0.144	\$1,721		\$1,721		\$1,721
F&A ADMIN SVCS	137	0.617	7,367		7,367		7,367
F&A PURCHASING S	59	0.265	3,173		3,173		3,173
INFORMATION TECH	155	0.698	8,335		8,335		8,335
F&A FINANCIAL SE	37	0.166	1,990		1,990		1,990
AFFIRMATIVE ACT	27	0.121	1,452		1,452		1,452
MAYOR-EXECUTIVE	78	0.351	4,194		4,194		4,194
HUMAN RESOURCES	50	0.225	2,689		2,689		2,689
CONTROLLER	79	0.355	4,248		4,248	435	4,683
LEGAL	187	0.842	10,055		10,055	1,029	11,084
HEALTH ADMIN	118	0.531	6,345		6,345	649	6,994
PLANNING ADMIN	47	0.211	2,527		2,527	259	2,786
PW & ENG. ADMIN	5	0.022	269		269	28	297
BUILDING SVCS	277	1.247	14,895		14,895	1,524	16,419
HEC 9-1-1 (218)	307	1.382	16,508		16,508	1,689	18,197
MUN COURTS-ADMIN	373	1.679	20,057		20,057	2,052	22,109
MUN COURTS-JUSTI	82	0.369	4,409		4,409	451	4,860
POLICE	6,910	31.121	371,562		371,562	38,017	409,579
FIRE	4,136	18.628	222,400		222,400	22,755	245,155
PW & ENG. OTHER	578	2.603	31,080		31,080	3,180	34,260
PW FLEET MGT/118	104	0.468	5,592		5,592	572	6,164
HOUSTON TRANSTAR	13	0.058	699		699	72	771
PW DRAIN MGT/227	401	1.806	21,562		21,562	2,206	23,768
PW PUB UTIL./701	2,274	10.241	122,277		122,277	12,511	134,788
PW ECRE. ADMIN	14	0.063	753		753	77	830
PW ECRE. DESIGN	240	1.080	12,905		12,905	1,320	14,225
PW ECRE. REAL ES	29	0.130	1,559		1,559	160	1,719
PW ECRE. PLANNIN	20	0.110	1,075		1,075	108	1,183
SOLID WASTE MGMT	515	2.319	27,692		27,692	2,833	30,525
AVIATION	1,115	5.021	59,955		59,955	6,134	66,089
HOUSING/COM. DEV	50	0.225	2,689		2,689	275	2,964
HOUSING ADMIN	56	0.252	3,011		3,011	308	3,319
LIBRARY	576	2.594	30,972		30,972	3,169	34,141
PARKS & RECREAT	1,030	4.639	55,385		55,385	5,667	61,052

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	1,233	5.553	\$66,300		\$66,300	\$6,784	\$73,084
CONVENTION/ENTER	87	0.391	4,678		4,678	479	5,157
CITY COUNCIL	80	0.360	4,302		4,302	440	4,742
F&A TAX & REVENUE	39	0.175	2,097		2,097	215	2,312
INSURANCE MGMT	4	0.018	215		215	22	237
CABLE TV (208)	9	0.040	484		484	50	534
PLANNING & DEV	226	1.017	12,152		12,152	1,243	13,395
P/D.SIGN ADM 210	31	0.139	1,667		1,667	171	1,838
P/D.BLDG INS 214	264	1.189	14,196		14,196	1,452	15,648
CITY SECRETARY	14	0.063	753		753	77	830
HEALTH BENEF-888	36	0.162	1,936		1,936	198	2,134
HR, WORKERS' COM	39	0.175	2,097		2,097	215	2,312
LEGAL, PROPERTY	30	0.135	1,613		1,613	165	1,778
Subtotal	22,203	100.000	1,193,892		1,193,892	118,991	1,312,883
	-----	-----	-----	-----	-----	-----	-----
Total	22,203	100.000	\$1,193,892		\$1,193,892	\$118,991	\$1,312,883
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of EE's and FTE's (Depts.20 & 36)

Source: Human Resources Dept., and F & A FTE Report

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
CLASSIFIED TEST

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE	5,451	61.090	\$197,126		\$197,126	\$19,647	\$216,773
FIRE	3,472	38.910	125,559		125,559	12,514	138,073
Subtotal	8,923	100.000	322,685		322,685	32,161	354,846
	-----	-----	-----	-----	-----	-----	-----
Total	8,923	100.000	\$322,685		\$322,685	\$32,161	\$354,846
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Employees

Source: Human Resources Department

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
TRAINING

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	24	2.404	\$6,209		\$6,209		\$6,209
INFORMATION TECH	1	0.100	259		259		259
AFFIRMATIVE ACT	9	0.901	2,328		2,328		2,328
MAYOR-EXECUTIVE	18	1.803	4,657		4,657		4,657
HUMAN RESOURCES	31	3.106	8,020		8,020		8,020
CONTROLLER	18	1.803	4,657		4,657	506	5,163
LEGAL	8	0.801	2,070		2,070	225	2,295
BUILDING SVCS	23	2.304	5,950		5,950	647	6,597
MUN COURTS-ADMIN	24	2.404	6,209		6,209	675	6,884
POLICE	25	2.505	6,468		6,468	703	7,171
FIRE	47	4.709	12,159		12,159	1,322	13,481
PW & ENG. OTHER	109	10.921	28,199		28,199	3,065	31,264
PW DRAIN MGT/227	36	3.607	9,314		9,314	1,012	10,326
PW PUB UTIL./701	296	29.671	76,577		76,577	8,326	84,903
SOLID WASTE MGMT	7	0.701	1,811		1,811	197	2,008
AVIATION	2	0.200	517		517	56	573
HOUSING/COM. DEV	13	1.302	3,363		3,363	366	3,729
LIBRARY	58	5.811	15,005		15,005	1,631	16,636
PARKS & RECREAT	57	5.711	14,746		14,746	1,603	16,349
HEALTH/HUMAN SVS	147	14.729	38,030		38,030	4,134	42,164
CONVENTION/ENTER	12	1.202	3,105		3,105	337	3,442
CITY COUNCIL	4	0.400	1,035		1,035	112	1,147
PLANNING & DEV	29	2.905	7,503		7,503	816	8,319
Subtotal	998	100.000	258,191		258,191	25,733	283,924
	-----	-----	-----	-----	-----	-----	-----
Total	998	100.000	\$258,191		\$258,191	\$25,733	\$283,924
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees Trained

Source: Human Resources Department

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Departmental Cost
Allocation Summary

	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
F&A ADMIN	\$21,760	\$13,830	\$1,721		\$6,209
F&A ADMIN SVCS	7,367		7,367		
F&A PURCHASING S	3,173		3,173		
INFORMATION TECH	10,618	2,024	8,335		259
F&A FINANCIAL SE	1,990		1,990		
AFFIRMATIVE ACT	5,129	1,349	1,452		2,328
MAYOR-EXECUTIVE	20,320	11,469	4,194		4,657
HUMAN RESOURCES	19,817	9,108	2,689		8,020
CONTROLLER	18,029	8,183	4,683		5,163
LEGAL	22,678	9,299	11,084		2,295
HEALTH ADMIN	6,994		6,994		
PLANNING ADMIN	2,786		2,786		
PW & ENG. ADMIN	291,919	291,622	297		
BUILDING SVCS	45,706	22,690	16,419		6,597
HEC 9-1-1 (218)	38,656	20,459	18,197		
MUN COURTS-ADMIN	53,543	24,550	22,109		6,884
MUN COURTS-JUSTI	7,836	2,976	4,860		
POLICE	764,456	130,933	409,579	216,773	7,171
FIRE	690,564	293,855	245,155	138,073	13,481
PW & ENG. OTHER	65,524		34,260		31,264
PW FLEET MGT/118	6,164		6,164		
HOUSTON TRANSTAR	771		771		
PW DRAIN MGT/227	34,094		23,768		10,326
PW PUB UTIL./701	219,691		134,788		84,903
PW ECRE. ADMIN	830		830		
PW ECRE. DESIGN	14,225		14,225		
PW ECRE. REAL ES	1,719		1,719		
PW ECRE. PLANNIN	1,183		1,183		
SOLID WASTE MGMT	93,164	60,631	30,525		2,008
AVIATION	178,253	111,591	66,089		573
HOUSING/COM. DEV	10,041	3,348	2,964		3,729
HOUSING ADMIN	3,319		3,319		
LIBRARY	78,675	27,898	34,141		16,636
PARKS & RECREAT	252,970	175,569	61,052		16,349
HEALTH/HUMAN SVS	244,693	129,445	73,084		42,164

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Departmental Cost
Allocation Summary

	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
CONVENTION/ENTER	\$16,411	\$7,812	\$5,157		\$3,442
CITY COUNCIL	17,792	11,903	4,742		1,147
F&A TAX & REVENUE	2,312		2,312		
INSURANCE MGMT	237		237		
CABLE TV (208)	534		534		
PLANNING & DEV	47,751	26,037	13,395		8,319
P/D.SIGN ADM 210	1,838		1,838		
P/D.BLDG INS 214	15,648		15,648		
CITY SECRETARY	1,202	372	830		
HEALTH BENEF-888	2,134		2,134		
HR, WORKERS' COM	2,312		2,312		
LEGAL, PROPERTY	1,778		1,778		
Direct Billed					
Total	\$3,348,606 =====	\$1,396,953 =====	\$1,312,883 =====	\$354,846 =====	\$283,924 =====

CITY OF HOUSTON

CONTROLLER'S OFFICE

NATURE AND EXTENT OF SERVICES

The Office of the City Controller fulfills the fiscal responsibilities through seven divisions: Executive, Financial Reporting, Audit, Investment & Debt Management, Operations, Information Systems, and Administration. The Office controls the obligation and disbursement of City funds, provides timely and accurate financial reporting and accounting, manages the City's cash and investments, manages the servicing and retirement of the City's debt and performs audits/reviews of City programs and activities. The transactions used for allocation are:

PV	Payment voucher
SC	Service contract
JV	Journal voucher
EX	Expenditure correction
RB	Revenue budget

GB	Grant budget
GP	Grant appropriation
CX	Check cancellation
FM	Federal aide master
MW	Manual warrant

and the number of transactions (the sum of the ten different transactions) is the basis for allocating the costs.

City of Houston, Texas
 FY 2005 OMB A-87 Cost All.Plan
 CONTROLLER'S OFFICE
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$5,835,880			\$5,835,880
Deductions:				
CAPITAL OUTLAY	(9,795)			
Total deductions:	(9,795)			(9,795)
Allocated additions:				
BUILDING DEPRECIATION	162,031		162,031	
EQUIPMENT DEPRECIATION	38,195		38,195	
GENERAL CITYWIDE SERVICES	269,929	19,032	288,961	
F&A ADMINISTRATIVE SERVICES	36,487	4,901	41,388	
F&A PURCHASING SERVICES	4,544	964	5,508	
INFORMATION TECHNOLOGY	470,302	67,063	537,365	
F&A FINANCIAL SERVICES	248,196	21,564	269,760	
AFFIRMATIVE ACTION	839	38	877	
MAYOR'S OFFICE - EXECUTIVE	9,106	7,533	16,639	
HUMAN RESOURCES	16,326	1,703	18,029	
CONTROLLER'S OFFICE		141,265	141,265	
LEGAL DEPT.		30,286	30,286	
BUILDING SERVICES		704,487	704,487	
CONVENTION/ENTERTAIN. RENTAL		19,772	19,772	
Total allocated additions:	1,255,955	1,018,608	2,274,563	2,274,563
Total to be allocated:	\$7,082,040	\$1,018,608		\$8,100,648
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Schedule of costs to be
allocated by function

	Total General & admin		CONTROLLER INVESTMENT/DEB	
Wages & benefits				

SALARIES & WAGES	\$3,868,732		\$3,465,455	\$403,277
FRINGE BENEFITS	1,060,606		960,020	100,586
Other expense and cost				

SUPPLIES	125,973		124,180	1,793
OTHER CHARGES	770,774		703,001	67,773
CAPITAL OUTLAY	9,795	9,795		
Departmental				
Expenditures	5,835,880	9,795	5,252,656	573,429
Cost adjustments				

Deductions	(9,795)	(9,795)		
Functional cost	5,826,085		5,252,656	573,429
Additions: 1st				
Others	1,255,955	1,255,955		
Reallocate admin		(1,255,955)	1,255,955	
Allocable costs	7,082,040		6,508,611	573,429
Unallocated	(573,429)			(573,429)
1st Allocation	6,508,611		6,508,611	
-----			-----	
Additions: 2nd				
Others	1,018,608	1,018,608		
Reallocate admin		(1,018,608)	1,018,608	
Allocable costs	1,018,608		1,018,608	

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Schedule of costs to be
allocated by function

	Total General & admn	CONTROLLER INVESTMENT/DEB
2nd Allocation	\$1,018,608 -----	\$1,018,608 -----
Total allocated	\$7,527,219 =====	\$7,527,219 =====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Detail allocation of
CONTROLLER

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,294	1.739	\$113,187		\$113,187		\$113,187
F&A ADMIN	159	0.213	13,908		13,908		13,908
F&A ADMIN SVCS	333	0.447	29,128		29,128		29,128
F&A PURCHASING S	173	0.232	15,132		15,132		15,132
INFORMATION TECH	576	0.774	50,383		50,383		50,383
F&A FINANCIAL SE	143	0.192	12,508		12,508		12,508
AFFIRMATIVE ACT	138	0.185	12,071		12,071		12,071
MAYOR-EXECUTIVE	987	1.326	86,334		86,334		86,334
HUMAN RESOURCES	923	1.240	80,736		80,736		80,736
CONTROLLER	1,615	2.170	141,265		141,265		141,265
LEGAL	956	1.284	83,622		83,622	14,306	97,928
BUILDING SVCS	1,120	1.505	97,967		97,967	16,760	114,727
HEC 9-1-1 (218)	133	0.178	11,634		11,634	1,990	13,624
MUN COURTS-ADMIN	1,226	1.647	107,239		107,239	18,347	125,586
MUN COURTS-JUSTI	700	0.940	61,230		61,230	10,475	71,705
POLICE	7,997	10.747	699,504		699,504	119,672	819,176
FIRE	1,983	2.665	173,454		173,454	29,675	203,129
PW & ENG. OTHER	7,667	10.303	670,638		670,638	114,733	785,371
PW FLEET MGT/118	397	0.533	34,726		34,726	5,941	40,667
HOUSTON TRANSTAR	237	0.318	20,731		20,731	3,547	24,278
PW DRAIN MGT/227	473	0.635	41,374		41,374	7,078	48,452
PW PUB UTIL./701	3,740	5.026	327,141		327,141	55,967	383,108
PW ECRE. ADMIN	223	0.299	19,506		19,506	3,337	22,843
PW ECRE. DESIGN	1,246	1.674	108,989		108,989	18,646	127,635
PW ECRE. REAL ES	200	0.268	17,494		17,494	2,993	20,487
PW ECRE. PLANNIN	163	0.241	14,257		14,257	2,439	16,696
SOLID WASTE MGMT	2,138	2.873	187,012		187,012	31,994	219,006
AVIATION	4,586	6.163	401,141		401,141	68,627	469,768
HOUSING/COM. DEV	2,006	2.695	175,466		175,466	30,019	205,485
LIBRARY	8,154	10.958	713,236		713,236	122,021	835,257
PARKS & RECREAT	4,780	6.423	418,110		418,110	71,531	489,641
HEALTH/HUMAN SVS	10,166	13.662	889,228		889,228	152,130	1,041,358
CONVENTION/ENTER	2,348	3.155	205,381		205,381	35,137	240,518
CITY COUNCIL	244	0.327	21,343		21,343	3,651	24,994

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Detail allocation of
CONTROLLER

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A TAX & REVENUE	170	0.228	\$14,870		\$14,870	\$2,544	\$17,414
INSURANCE MGMT	423	0.568	37,000		37,000	6,330	43,330
CABLE TV (208)	104	0.139	9,097		9,097	1,556	10,653
PLANNING & DEV	820	1.102	71,726		71,726	12,271	83,997
P/D.SIGN ADM 210	117	0.157	10,234		10,234	1,751	11,985
P/D.BLDG INS 214	832	1.118	72,776		72,776	12,451	85,227
CITY SECRETARY	14	0.018	1,225		1,225	210	1,435
HEALTH BENEF-888	516	0.693	45,135		45,135	7,722	52,857
HR, WORKERS' COM	278	0.373	24,317		24,317	4,160	28,477
LEGAL, PROPERTY	1,906	2.561	166,719		166,719	28,522	195,241
TIRZ's (20)	5	0.006	437		437	75	512
Subtotal	74,409	100.000	6,508,611		6,508,611	1,018,608	7,527,219
	-----	-----	-----	-----	-----	-----	-----
Total	74,409	100.000	\$6,508,611		\$6,508,611	\$1,018,608	\$7,527,219
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: # of Transactions (Sum of 10 different transactions)

Source: Controller's Office

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Departmental Cost
Allocation Summary

	Total	CONTROLLER
GEN CITYWIDE SVC	\$113,187	\$113,187
F&A ADMIN	13,908	13,908
F&A ADMIN SVCS	29,128	29,128
F&A PURCHASING S	15,132	15,132
INFORMATION TECH	50,383	50,383
F&A FINANCIAL SE	12,508	12,508
AFFIRMATIVE ACT	12,071	12,071
MAYOR-EXECUTIVE	86,334	86,334
HUMAN RESOURCES	80,736	80,736
CONTROLLER	141,265	141,265
LEGAL	97,928	97,928
BUILDING SVCS	114,727	114,727
HEC 9-1-1 (218)	13,624	13,624
MUN COURTS-ADMIN	125,586	125,586
MUN COURTS-JUSTI	71,705	71,705
POLICE	819,176	819,176
FIRE	203,129	203,129
PW & ENG. OTHER	785,371	785,371
PW FLEET MGT/118	40,667	40,667
HOUSTON TRANSTAR	24,278	24,278
PW DRAIN MGT/227	48,452	48,452
PW PUB UTIL./701	383,108	383,108
PW ECRE. ADMIN	22,843	22,843
PW ECRE. DESIGN	127,635	127,635
PW ECRE. REAL ES	20,487	20,487
PW ECRE. PLANNIN	16,696	16,696
SOLID WASTE MGMT	219,006	219,006
AVIATION	469,768	469,768
HOUSING/COM. DEV	205,485	205,485
LIBRARY	835,257	835,257
PARKS & RECREAT	489,641	489,641
HEALTH/HUMAN SVS	1,041,358	1,041,358
CONVENTION/ENTER	240,518	240,518
CITY COUNCIL	24,994	24,994
F&A TAX & REVENE	17,414	17,414

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Departmental Cost
Allocation Summary

	Total	CONTROLLER
INSURANCE MGMT	\$43,330	\$43,330
CABLE TV (208)	10,653	10,653
PLANNING & DEV	83,997	83,997
P/D.SIGN ADM 210	11,985	11,985
P/D.BLDG INS 214	85,227	85,227
CITY SECRETARY	1,435	1,435
HEALTH BENEF-888	52,857	52,857
HR, WORKERS' COM	28,477	28,477
LEGAL, PROPERTY	195,241	195,241
TIRZ's (20)	512	512
Direct Billed		
Total	\$7,527,219	\$7,527,219
	=====	=====

CITY OF HOUSTON

LEGAL SERVICES

NATURE AND EXTENT OF SERVICES

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement. The Department identifies time spent by individual attorney, case, and department. The legal services are comprised of "internal" legal services and legal service contracts. Only the legal services that are performed "internally" are allocable in the OMB Plan.

The total number of actual hours spent for City departments in FY 2002 is the basis for allocation. Since the bond funds are directly billed by the Legal Department for services rendered, no allocation is made for those bond funds.

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
LEGAL DEPT.
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$10,710,240			\$10,710,240
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	129,797		129,797	
EQUIPMENT DEPRECIATION	60,794		60,794	
GENERAL CITYWIDE SERVICES	236,572	15,846	252,418	
F&A ADMINISTRATIVE SERVICES	61,135	8,122	69,257	
F&A PURCHASING SERVICES	44,490	9,439	53,929	
INFORMATION TECHNOLOGY	92,177	12,831	105,008	
F&A FINANCIAL SERVICES	18,450	1,603	20,053	
AFFIRMATIVE ACTION	1,985	91	2,076	
MAYOR'S OFFICE - EXECUTIVE	21,554	17,831	39,385	
HUMAN RESOURCES	20,558	2,120	22,678	
CONTROLLER'S OFFICE	83,622	14,306	97,928	
LEGAL DEPT.		1,294,723	1,294,723	
BUILDING SERVICES		1,021,947	1,021,947	
CONVENTION/ENTERTAIN. RENTAL		9,575	9,575	
POLICE. RECORDS		202,655	202,655	
Total allocated additions:	771,134	2,611,089	3,382,223	3,382,223
Total to be allocated:	\$11,481,374	\$2,611,089		\$14,092,463
	=====	=====		=====

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
LEGAL DEPT.
Schedule of costs to be
allocated by function

Detail page 133
Schedule 13.003
FISCAL 2003

	Total General & admn	LEGAL SERVICES
Wages & benefits -----		
SALARIES & WAGES	\$7,575,145	\$7,575,145
FRINGE BENEFITS	1,994,330	1,994,330
Other expense and cost -----		
SUPPLIES	444,909	444,909
OTHER CHARGES	695,856	695,856
CAPITAL OUTLAY		
Departmental		
Expenditures	10,710,240	10,710,240
Functional cost	10,710,240	10,710,240
Additions: 1st		
Others	771,134	771,134
Reallocate admin	(771,134)	771,134
Allocable costs	11,481,374	11,481,374
1st Allocation	11,481,374	11,481,374
-----		-----
Additions: 2nd		
Others	2,611,089	2,611,089
Reallocate admin	(2,611,089)	2,611,089
Allocable costs	2,611,089	2,611,089
2nd Allocation	2,611,089	2,611,089
-----		-----

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
LEGAL DEPT.
Schedule of costs to be
allocated by function

Detail page 134
Schedule 13.003
FISCAL 2003
(continued)

	Total General & admin	LEGAL SERVICES
Total allocated	\$14,092,463	\$14,092,463
	=====	=====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	2,528	1.688	\$193,833		\$193,833		\$193,833
F&A ADMIN	1,607	1.073	123,216		123,216		123,216
F&A ADMIN SVCS	3,362	2.245	257,779		257,779		257,779
F&A PURCHASING S	1,750	1.168	134,180		134,180		134,180
F&A FINANCIAL SE	1,441	0.962	110,488		110,488		110,488
AFFIRMATIVE ACT	90	0.060	6,901		6,901		6,901
MAYOR-EXECUTIVE	5,203	3.474	398,937		398,937		398,937
HUMAN RESOURCES	1,651	1.102	126,589		126,589		126,589
CONTROLLER	395	0.263	30,286		30,286		30,286
LEGAL	16,886	11.276	1,294,723		1,294,723		1,294,723
BUILDING SVCS	2,704	1.805	207,328		207,328	61,486	268,814
MUN COURTS-ADMIN	1,229	0.820	94,233		94,233	27,946	122,179
MUN COURTS-JUSTI	48,043	32.083	3,683,667		3,683,667	1,092,447	4,776,114
POLICE	14,617	9.761	1,120,749		1,120,749	332,375	1,453,124
FIRE	1,284	0.857	98,450		98,450	29,197	127,647
PW & ENG. OTHER	7,600	5.075	582,725		582,725	172,816	755,541
HOUSTON TRANSTAR	339	0.226	25,993		25,993	7,708	33,701
PW DRAIN MGT/227	139	0.092	10,658		10,658	3,161	13,819
PW PUB UTIL./701	3,900	2.604	299,030	(362,466)	(63,436)	88,682	25,246
PW ECRE. ADMIN	237	0.158	18,172		18,172	5,389	23,561
PW ECRE. DESIGN	1,235	0.844	94,693		94,693	28,083	122,776
PW ECRE. REAL ES	2,230	1.489	170,984		170,984	50,708	221,692
PW ECRE. PLANNIN	162	0.108	12,421		12,421	3,684	16,105
SOLID WASTE MGMT	592	0.395	45,391		45,391	13,461	58,852
AVIATION	1,856	1.239	142,308		142,308	42,203	184,511
HOUSING/COM. DEV	372	0.248	28,523		28,523	8,459	36,982
LIBRARY	722	0.482	55,359		55,359	16,418	71,777
PARKS & RECREAT	3,249	2.169	249,115		249,115	73,879	322,994
HEALTH/HUMAN SVS	1,310	0.874	100,443		100,443	29,788	130,231
CONVENTION/ENTER	1,501	1.002	115,088		115,088	34,131	149,219
CITY COUNCIL	804	0.536	61,646		61,646	18,282	79,928
F&A TAX & REVENE	1,718	1.147	131,727		131,727	39,065	170,792
PLANNING & DEV	15,375	10.267	1,178,868		1,178,868	349,611	1,528,479
P/D.SIGN ADM 210	425	0.283	32,587		32,587	9,664	42,251

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.BLDG INS 214	810	0.540	\$62,106		\$62,106	\$18,419	\$80,525
CITY SECRETARY	497	0.331	38,107		38,107	11,301	49,408
TIRZ's (20)	1,879	1.254	144,071		144,071	42,726	186,797
Subtotal	149,742	100.000	11,481,374	(362,466)	11,118,908	2,611,089	13,729,997
	-----	-----	-----	-----	-----	-----	-----
Direct Billed				362,466	362,466		362,466
Total	149,742	100.000	\$11,481,374		\$11,481,374	\$2,611,089	\$14,092,463
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Hours Billed

Source: Legal Department

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

	Total	LEGAL SERVICES
GEN CITYWIDE SVC	\$193,833	\$193,833
F&A ADMIN	123,216	123,216
F&A ADMIN SVCS	257,779	257,779
F&A PURCHASING S	134,180	134,180
F&A FINANCIAL SE	110,488	110,488
AFFIRMATIVE ACT	6,901	6,901
MAYOR-EXECUTIVE	398,937	398,937
HUMAN RESOURCES	126,589	126,589
CONTROLLER	30,286	30,286
LEGAL	1,294,723	1,294,723
BUILDING SVCS	268,814	268,814
MUN COURTS-ADMIN	122,179	122,179
MUN COURTS-JUSTI	4,776,114	4,776,114
POLICE	1,453,124	1,453,124
FIRE	127,647	127,647
PW & ENG. OTHER	755,541	755,541
HOUSTON TRANSTAR	33,701	33,701
PW DRAIN MGT/227	13,819	13,819
PW PUB UTIL./701	25,246	25,246
PW ECRE. ADMIN	23,561	23,561
PW ECRE. DESIGN	122,776	122,776
PW ECRE. REAL ES	221,692	221,692
PW ECRE. PLANNIN	16,105	16,105
SOLID WASTE MGMT	58,852	58,852
AVIATION	184,511	184,511
HOUSING/COM. DEV	36,982	36,982
LIBRARY	71,777	71,777
PARKS & RECREAT	322,994	322,994
HEALTH/HUMAN SVS	130,231	130,231
CONVENTION/ENTER	149,219	149,219
CITY COUNCIL	79,928	79,928
F&A TAX & REVENE	170,792	170,792
PLANNING & DEV	1,528,479	1,528,479
P/D.SIGN ADM 210	42,251	42,251
P/D.BLDG INS 214	80,525	80,525

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

Detail page 138
Schedule 13.005
FISCAL 2003
(continued)

	Total	LEGAL SERVICES
CITY SECRETARY	\$49,408	\$49,408
TIRZ's (20)	186,797	186,797
Direct Billed	362,466	362,466
Total	\$14,092,463	\$14,092,463
	=====	=====

SCHEDULE 14.001

FY2005 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Health and Human Services Department (the Department) promotes and protects the general health and well-being of the citizens of Houston through administration of programs and activities in accordance with applicable laws and regulations of the State of Texas and the City. The Department is comprised of: Director's Office, Support Services, Administrative Support, Community Support, Communicable Diseases, Environmental Health, and Community & Personal Health. The costs of the Administration are directly allocated to the Health and Human Services Department.

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$12,184,191			\$12,184,191
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	1,924,226		1,924,226	
GENERAL CITYWIDE SERVICES	132,535	8,834	141,369	
F&A ADMINISTRATIVE SERVICES	5,667	702	6,369	
INFORMATION TECHNOLOGY	4,010	513	4,523	
AFFIRMATIVE ACTION	1,253	57	1,310	
MAYOR'S OFFICE - EXECUTIVE	13,601	11,252	24,853	
HUMAN RESOURCES	6,345	649	6,994	
BUILDING SERVICES		34,318	34,318	
Total allocated additions:	2,087,637	56,325	2,143,962	2,143,962
Departmental cost adjustments:				
CREDIT DIRECT COSTS	(1,553,304)			
Total departmental cost adjustments:	(1,553,304)			(1,553,304)
Total to be allocated:	\$12,718,524	\$56,325		\$12,774,849
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admin	DEPT. ADMIN
Wages & benefits		

SALARIES & WAGES	\$6,552,955	\$6,552,955
FRINGE BENEFITS	2,230,871	2,230,871
Other expense and cost		

SUPPLIES	547,730	547,730
OTHER CHARGES	2,852,635	2,852,635
CAPITAL OUTLAY		
Departmental		
Expenditures	12,184,191	12,184,191
Cost adjustments		

Departmental cost adjustments		
CREDIT DIRECT COSTS	(1,553,304)	(1,553,304)
Functional cost	10,630,887	10,630,887
Additions: 1st		
Others	2,087,637	2,087,637
Reallocate admin	(2,087,637)	2,087,637
Allocable costs	12,718,524	12,718,524
1st Allocation	12,718,524	12,718,524
-----		-----
Additions: 2nd		
Others	56,325	56,325
Reallocate admin	(56,325)	56,325
Allocable costs	56,325	56,325

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admin	DEPT. ADMIN
2nd Allocation	\$56,325 -----	\$56,325 -----
Total allocated	\$12,774,849 =====	\$12,774,849 =====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Detail allocation of
DEPT. ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	100	100.000	\$12,718,524		\$12,718,524	\$56,325	\$12,774,849
Subtotal	100	100.000	12,718,524		12,718,524	56,325	12,774,849
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$12,718,524		\$12,718,524	\$56,325	\$12,774,849
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Health and Human Services Dept.

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	DEPT. ADMIN
HEALTH/HUMAN SVS	\$12,774,849	\$12,774,849
Direct Billed		
Total	\$12,774,849	\$12,774,849
	=====	=====

SCHEDULE 15.001

FY2005 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

PLANNING AND DEVELOPMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Planning and Development Department is responsible for comprehensive, strategic and long-range planning, neighborhood planning, development and maintenance of the citywide Geographic Information System (GIS) and processing subdivision and development plats. The Department's operating expenditures (all funds) is the basis for allocating the costs.

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$15,209,757			\$15,209,757
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	1,312,624		1,312,624	
GENERAL CITYWIDE SERVICES	52,790	3,518	56,308	
F&A ADMINISTRATIVE SERVICES	2,257	280	2,537	
INFORMATION TECHNOLOGY	1,597	204	1,801	
AFFIRMATIVE ACTION	499	23	522	
MAYOR'S OFFICE - EXECUTIVE	5,417	4,482	9,899	
HUMAN RESOURCES	2,527	259	2,786	
BUILDING SERVICES		13,669	13,669	
Total allocated additions:	1,377,711	22,435	1,400,146	1,400,146
Total to be allocated:	\$16,587,468	\$22,435		\$16,609,903
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn	DEPT ADM	OPERATIONS
Wages & benefits			

SALARIES & WAGES	\$9,371,164	\$515,057	\$8,856,107
FRINGE BENEFITS	2,652,516	145,787	2,506,729
Other expense and cost			

SUPPLIES	531,250	29,199	502,051
OTHERS	2,654,827	145,914	2,508,913
CAPITAL OUTLAY			
Departmental			
Expenditures	15,209,757	835,957	14,373,800
Functional cost	15,209,757	835,957	14,373,800
Additions: 1st			
Others	1,377,711	1,377,711	
Reallocate admin		(1,377,711)	75,722
Allocable costs	16,587,468	911,679	15,675,789
1st Allocation	16,587,468	911,679	15,675,789
-----		-----	-----
Additions: 2nd			
Others	22,435	22,435	
Reallocate admin		(22,435)	1,233
Allocable costs	22,435	1,233	21,202
2nd Allocation	22,435	1,233	21,202
-----		-----	-----

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn	DEPT ADM	OPERATIONS
Total allocated	\$16,609,903	\$912,912	\$15,696,991
	=====	=====	=====

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Detail allocation of
DEPT ADM

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	15,209	41.687	\$380,060		\$380,060	\$514	\$380,574
P/D.SIGN ADM 210	1,787	4.898	44,656		44,656	60	44,716
P/D.BLDG INS 214	19,487	53.415	486,963		486,963	659	487,622
Subtotal	36,483	100.000	911,679		911,679	1,233	912,912
	-----	-----	-----	-----	-----	-----	-----
Total	36,483	100.000	\$911,679		\$911,679	\$1,233	\$912,912
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Department's Operating Expenditures

Source: FY 2003 CAFR

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Detail allocation of
OPERATIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	100	100.000	\$15,675,789		\$15,675,789	\$21,202	\$15,696,991
Subtotal	100	100.000	15,675,789		15,675,789	21,202	15,696,991
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$15,675,789		\$15,675,789	\$21,202	\$15,696,991
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Planning & Development

City of Houston, Texas
FY 2005 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	DEPT ADM	OPERATIONS
PLANNING & DEV	\$16,077,565	\$380,574	\$15,696,991
P/D.SIGN ADM 210	44,716	44,716	
P/D.BLDG INS 214	487,622	487,622	
Direct Billed			
Total	\$16,609,903	\$912,912	\$15,696,991
	=====	=====	=====